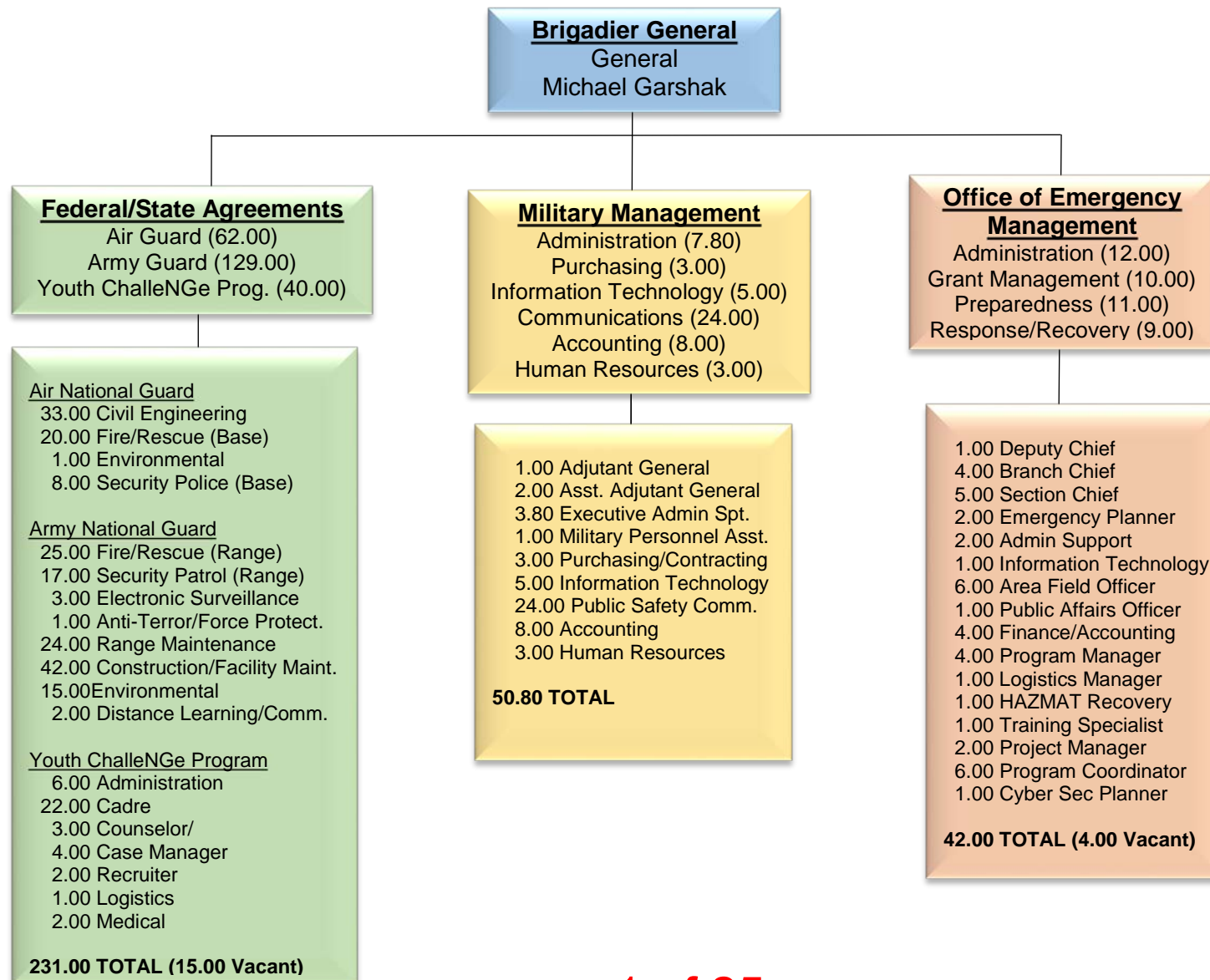


Military Division
Agency Profile
Organizational Chart

Analyst: Otto



323.8 FTP

19 Vacant

As of 9/1/2017

Military Division

Analyst: Otto

FY 2017 Actual Expenditures by Division

| | | | FTP | PC | OE | CO | T/B | LS | Total |
|------|--------------------------------|-----|--------|-------------|-------------|-----------|-------------|--------------|--------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | | |
| | 0001-00 | Gen | 51.03 | 4,579,500 | 1,569,500 | 212,500 | 300,000 | 0 | 6,661,500 |
| | 0125-00 | Ded | 1.00 | 348,900 | 20,700 | 0 | 0 | 0 | 369,600 |
| | 0349-00 | Ded | 14.85 | 1,502,500 | 551,100 | 0 | 0 | 0 | 2,053,600 |
| | 0450-00 | Ded | 25.50 | 2,361,800 | 936,500 | 615,900 | 0 | 0 | 3,914,200 |
| | 0348-00 | Fed | 227.42 | 21,424,900 | 20,324,000 | 0 | 14,937,900 | 0 | 56,686,800 |
| | Totals: | | 319.80 | 30,217,600 | 23,401,800 | 828,400 | 15,237,900 | 0 | 69,685,700 |
| 0.43 | Supplementals | | | | | | | | |
| | 0001-00 | Gen | 0.00 | 0 | 0 | 0 | 0 | 52,000,000 | 52,000,000 |
| | 0348-00 | Fed | 0.00 | 0 | 4,400,000 | 0 | 0 | 0 | 4,400,000 |
| | Totals: | | 0.00 | 0 | 4,400,000 | 0 | 0 | 52,000,000 | 56,400,000 |
| 0.46 | Deficiency Warrants | | | | | | | | |
| | 0001-00 | Gen | 0.00 | 0 | 0 | 0 | 0 | 38,400 | 38,400 |
| | Totals: | | 0.00 | 0 | 0 | 0 | 0 | 38,400 | 38,400 |
| 0.47 | Revenue Transfers | | | | | | | | |
| | 0001-00 | Gen | 0.00 | 0 | 0 | 0 | 0 | (52,038,400) | (52,038,400) |
| | Totals: | | 0.00 | 0 | 0 | 0 | 0 | (52,038,400) | (52,038,400) |
| 1.00 | FY 2017 Total Appropriation | | | | | | | | |
| | 0001-00 | Gen | 51.03 | 4,579,500 | 1,569,500 | 212,500 | 300,000 | 0 | 6,661,500 |
| | 0125-00 | Ded | 1.00 | 348,900 | 20,700 | 0 | 0 | 0 | 369,600 |
| | 0349-00 | Ded | 14.85 | 1,502,500 | 551,100 | 0 | 0 | 0 | 2,053,600 |
| | 0450-00 | Ded | 25.50 | 2,361,800 | 936,500 | 615,900 | 0 | 0 | 3,914,200 |
| | 0348-00 | Fed | 227.42 | 21,424,900 | 24,724,000 | 0 | 14,937,900 | 0 | 61,086,800 |
| | Totals: | | 319.80 | 30,217,600 | 27,801,800 | 828,400 | 15,237,900 | 0 | 74,085,700 |
| 1.21 | Net Object Transfer | | | | | | | | |
| | 0001-00 | Gen | 0.00 | (99,100) | 57,000 | 42,100 | 0 | 0 | 0 |
| | 0125-00 | Ded | 0.00 | (158,500) | 149,500 | 9,000 | 0 | 0 | 0 |
| | 0349-00 | Ded | 0.00 | (142,600) | 108,600 | 34,000 | 0 | 0 | 0 |
| | 0348-00 | Fed | 0.00 | (2,370,200) | 3,801,900 | 868,300 | (2,300,000) | 0 | 0 |
| | Totals: | | 0.00 | (2,770,400) | 4,117,000 | 953,400 | (2,300,000) | 0 | 0 |
| 1.31 | Net Transfer Between Programs | | | | | | | | |
| | 0348-00 | Fed | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Totals: | | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.41 | Receipt to Appropriation | | | | | | | | |
| | 0001-00 | Gen | 0.00 | 0 | 5,000 | 5,200 | 0 | 0 | 10,200 |
| | 0450-00 | Ded | 0.00 | 0 | 200 | 28,400 | 0 | 0 | 28,600 |
| | Totals: | | 0.00 | 0 | 5,200 | 33,600 | 0 | 0 | 38,800 |
| 1.61 | Reverted Appropriation | | | | | | | | |
| | 0125-00 | Ded | 0.00 | (38,400) | (14,400) | 0 | 0 | 0 | (52,800) |
| | 0349-00 | Ded | 0.00 | (371,400) | (130,100) | 0 | 0 | 0 | (501,500) |
| | 0450-00 | Ded | 0.00 | (163,200) | (38,800) | (383,700) | 0 | 0 | (585,700) |
| | 0348-00 | Fed | 0.00 | (1,302,400) | (4,910,400) | 0 | (6,531,700) | 0 | (12,744,500) |
| | Totals: | | 0.00 | (1,875,400) | (5,093,700) | (383,700) | (6,531,700) | 0 | (13,884,500) |

Military Division

Analyst: Otto

FY 2017 Actual Expenditures by Division

| | | | FTP | PC | OE | CO | T/B | LS | Total |
|----------------|--|--------|--------|------------|------------|-----------|-----------|----|------------|
| 2.00 | FY 2017 Actual Expenditures | | | | | | | | |
| 0001-00 | Gen | 51.03 | | 4,480,400 | 1,631,500 | 259,800 | 300,000 | 0 | 6,671,700 |
| | General | | | 4,480,400 | 1,631,500 | 259,800 | 300,000 | 0 | 6,671,700 |
| 0125-00 | Ded | 1.00 | | 152,000 | 155,800 | 9,000 | 0 | 0 | 316,800 |
| | Indirect Cost Recovery | | | 152,000 | 155,800 | 9,000 | 0 | 0 | 316,800 |
| 0349-00 | Ded | 14.85 | | 988,500 | 529,600 | 34,000 | 0 | 0 | 1,552,100 |
| | Miscellaneous Revenue | | | 988,500 | 529,600 | 34,000 | 0 | 0 | 1,552,100 |
| 0450-00 | Ded | 25.50 | | 2,198,600 | 897,900 | 260,600 | 0 | 0 | 3,357,100 |
| | Administration and Accounting Services | | | 2,198,600 | 897,900 | 260,600 | 0 | 0 | 3,357,100 |
| 0348-00 | Fed | 227.42 | | 17,752,300 | 23,615,500 | 868,300 | 6,106,200 | 0 | 48,342,300 |
| | Federal Grant | | | 17,752,300 | 23,615,500 | 868,300 | 6,106,200 | 0 | 48,342,300 |
| Totals: | | | 319.80 | 25,571,800 | 26,830,300 | 1,431,700 | 6,406,200 | 0 | 60,240,000 |

Difference: Actual Expenditures minus Total Appropriation

| | | | | | | | | |
|---------------------------------------|--|--|--------------------|------------------|----------------|--------------------|------------|---------------------|
| 0001-00 | Gen | | (99,100) | 62,000 | 47,300 | 0 | 0 | 10,200 |
| | General | | (2.2%) | 4.0% | 22.3% | 0.0% | N/A | 0.2% |
| 0125-00 | Ded | | (196,900) | 135,100 | 9,000 | 0 | 0 | (52,800) |
| | Indirect Cost Recovery | | (56.4%) | 652.7% | N/A | N/A | N/A | (14.3%) |
| 0349-00 | Ded | | (514,000) | (21,500) | 34,000 | 0 | 0 | (501,500) |
| | Miscellaneous Revenue | | (34.2%) | (3.9%) | N/A | N/A | N/A | (24.4%) |
| 0450-00 | Ded | | (163,200) | (38,600) | (355,300) | 0 | 0 | (557,100) |
| | Administration and Accounting Services | | (6.9%) | (4.1%) | (57.7%) | N/A | N/A | (14.2%) |
| 0348-00 | Fed | | (3,672,600) | (1,108,500) | 868,300 | (8,831,700) | 0 | (12,744,500) |
| | Federal Grant | | (17.1%) | (4.5%) | N/A | (59.1%) | N/A | (20.9%) |
| Difference From Total Approp | | | (4,645,800) | (971,500) | 603,300 | (8,831,700) | 0 | (13,845,700) |
| Percent Diff From Total Approp | | | (15.4%) | (3.5%) | 72.8% | (58.0%) | N/A | (18.7%) |



Idaho Legislative Services Office
Legislative Audits Division

IDAHO MILITARY DIVISION

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Military Division (Division) covering the fiscal years ended 2013, 2014, and 2015. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Division.

FINDINGS AND RECOMMENDATIONS

There are two findings and recommendations in this report.

Finding 1 – Capital assets are not properly identified and recorded in a timely manner after purchase or construction completion.

Finding 2 – Documentation was not available to support the identification and disposition of obsolete inventory.

The complete findings are detailed on pages 1 through 3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

The Division has reviewed the report and is in general agreement with the contents.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date: _____

Page ____ of ____

Sources and Uses: The funds deposited into this dedicated account are from billings from Public Safety for their services. Public Safety Communications provides interoperable communications capabilities between systems and jurisdictions throughout the state and also maintains the state's microwave system.

| FUND NAME: | Administration and Acct Svcs | FUND CODE: | 0450 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|------------------------------|------------|------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 758,700 | 1,002,400 | 767,600 | 718,000 | 502,600 |
| 2. Encumbrances as of July 1 | | | | 41,200 | 196,100 | 465,500 | 161,100 | 251,100 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 799,900 | 1,198,500 | 1,233,100 | 879,100 | 753,700 |
| 4. Revenues (from Form B-11) | | | | 3,200,200 | 3,076,800 | 3,282,600 | 3,210,000 | 3,310,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 20,300 | (6,400) | (25,600) | 0 | 0 |
| 6. Statutory Transfers in: Department of Lands | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 4,020,400 | 4,268,900 | 4,490,100 | 4,089,100 | 4,063,700 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 500 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 36,300 | 180,600 | 415,000 | 160,000 | 200,000 |
| 13. Original Appropriation | | | | 3,043,900 | 3,906,200 | 3,914,200 | 3,925,400 | 3,756,600 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 300 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 2,000 | 28,600 | 0 | 0 |
| 16. Reversions | | | | (63,000) | (587,500) | (585,700) | (500,000) | (500,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (196,100) | (465,500) | (161,100) | (250,000) | (250,000) |
| 19. Current Year Cash Expenditures | | | | 2,785,100 | 2,855,200 | 3,196,000 | 3,175,400 | 3,006,600 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 2,981,200 | 3,320,700 | 3,357,100 | 3,425,400 | 3,256,600 |
| 20. Ending Cash Balance | | | | 1,198,500 | 1,233,100 | 879,100 | 753,700 | 857,100 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 1,100 | 51,100 |
| 22. Current Year Encumbrances as of June 30 | | | | 196,100 | 465,500 | 161,100 | 250,000 | 250,000 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 1,002,400 | 767,600 | 718,000 | 502,600 | 556,000 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 1,002,400 | 767,600 | 718,000 | 502,600 | 556,000 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 2,981,200 | 3,320,700 | 3,357,100 | 3,425,400 | 3,256,600 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date: _____

Page ____ of ____

Sources and Uses: The Hazardous Substance Emergency Response Fund covers funds transferred from the General Fund to cover costs associated from unpaid cleanup of hazardous materials incidents.

| FUND NAME: | Deficiency Warrants | FUND CODE: | 0100 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---------------------------------------|--------------------|------|----------------|-----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | (63,400) | 8,600 | (38,400) | 5,000 | 4,500 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | (63,400) | 8,600 | (38,400) | 5,000 | 4,500 |
| 4. Revenues (from Form B-11) | | | | 41,900 | 10,000 | (36,200) | 12,500 | 12,500 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | (14,700) | 2,400 | 48,800 | 2,000 | 2,000 |
| 6. Statutory Transfers in: | Hazardous Materials-Deficiency | Fund or Reference: | | 63,500 | 0 | 38,400 | 0 | 0 |
| 7. Operating Transfers in: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 27,300 | 21,000 | 12,600 | 19,500 | 19,000 |
| 9. Statutory Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | 18,700 | 59,400 | 7,600 | 15,000 | 15,000 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 18,700 | 59,400 | 7,600 | 15,000 | 15,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 18,700 | 59,400 | 7,600 | 15,000 | 15,000 |
| 20. Ending Cash Balance | | | | 8,600 | (38,400) | 5,000 | 4,500 | 4,000 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 8,600 | (38,400) | 5,000 | 4,500 | 4,000 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 8,600 | (38,400) | 5,000 | 4,500 | 4,000 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 18,700 | 59,400 | 7,600 | 15,000 | 15,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date: 10/12/17

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Sources and Uses: Funds deposited into this account result from our Health and Human Services approved indirect cost plan. A percentage of personnel costs for Office of Emergency Management (OEM) is charged to OEM to offset administrative costs that Military Management incurs.

| FUND NAME: | Indirect Cost Recovery | FUND CODE: | 0125 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|------------------------|------------|------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 359,500 | 292,300 | 486,400 | 434,700 | 397,600 |
| 2. Encumbrances as of July 1 | | | | 0 | 1,000 | 0 | 15,400 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 359,500 | 293,300 | 486,400 | 450,100 | 397,600 |
| 4. Revenues (from Form B-11) | | | | 190,900 | 353,600 | 265,100 | 275,000 | 275,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | (187,500) | (353,600) | (265,100) | (275,000) | (275,000) |
| 6. Statutory Transfers in: | | | | 187,500 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 7. Operating Transfers in: | | | | 0 | 353,600 | 265,100 | 275,000 | 275,000 |
| Fund or Reference: | | | | | | | | |
| 8. Total Available for Year | | | | 550,400 | 646,900 | 751,500 | 725,100 | 672,600 |
| 9. Statutory Transfers Out: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 10. Operating Transfers Out: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 1,000 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 349,900 | 356,200 | 369,600 | 377,500 | 382,900 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | (91,800) | (196,700) | (52,800) | (50,000) | (50,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (1,000) | 0 | (15,400) | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 257,100 | 159,500 | 301,400 | 327,500 | 332,900 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 258,100 | 159,500 | 316,800 | 327,500 | 332,900 |
| 20. Ending Cash Balance | | | | 293,300 | 486,400 | 450,100 | 397,600 | 339,700 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 1,000 | 0 | 15,400 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 292,300 | 486,400 | 434,700 | 397,600 | 339,700 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 292,300 | 486,400 | 434,700 | 397,600 | 339,700 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 258,100 | 159,500 | 316,800 | 327,500 | 332,900 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date:

Page ____ of ____

Sources and Uses: The funds originate from E911 fees collected from phone companies that are sent to the counties. The counties send the Military Division a percentage of the fees collected. The E911 Commission is setup within the Military Division to assist emergency communications and response professionals in the establishment, management, operations, and accountability of consolidated emergency communications systems.

| FUND NAME: | E911 | FUND CODE: | 0275 02 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|------|--------------------|---------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 4,468,300 | 4,299,500 | 5,514,700 | 7,010,200 | 6,710,200 |
| 2. Encumbrances as of July 1 | | | | 0 | 34,600 | 38,800 | 105,500 | 30,000 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 4,468,300 | 4,334,100 | 5,553,500 | 7,115,700 | 6,740,200 |
| 4. Revenues (from Form B-11) | | | | 2,293,600 | 2,389,500 | 2,383,600 | 2,400,000 | 2,400,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 1,500 | 0 | 0 | 0 | 0 |
| 6. Statutory Transfers in: | | Fund or Reference: | | | | | | |
| 7. Operating Transfers in: State Tax Commission | | Fund or Reference: | | 1,543,500 | 1,746,500 | 1,791,800 | 1,800,000 | 1,800,000 |
| 8. Total Available for Year | | | | 8,306,900 | 8,470,100 | 9,728,900 | 11,315,700 | 10,940,200 |
| 9. Statutory Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 1,500 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 20,600 | 105,500 | 30,000 |
| 13. Original Appropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | 4,005,900 | 2,955,400 | 2,698,100 | 4,500,000 | 4,500,000 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (34,600) | (38,800) | (105,500) | (30,000) | (30,000) |
| 19. Current Year Cash Expenditures | | | | 3,971,300 | 2,916,600 | 2,592,600 | 4,470,000 | 4,470,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 4,005,900 | 2,955,400 | 2,698,100 | 4,500,000 | 4,500,000 |
| 20. Ending Cash Balance | | | | 4,334,100 | 5,553,500 | 7,115,700 | 6,740,200 | 6,440,200 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 34,600 | 38,800 | 105,500 | 30,000 | 30,000 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 4,299,500 | 5,514,700 | 7,010,200 | 6,710,200 | 6,410,200 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 4,299,500 | 5,514,700 | 7,010,200 | 6,710,200 | 6,410,200 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 4,005,900 | 2,955,400 | 2,698,100 | 4,500,000 | 4,500,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

| FORM B12: ANALYSIS OF FUND BALANCES | | | | Request for Fiscal Year : | | 2019 | |
|---|-------------------------------|--------------------|------|---------------------------|----------------|-------------------|------------------|
| Agency/Department: | | MILITARY DIVISION | | Agency Number: | | 190 | |
| Original Request Date: | | September 1, 2017 | | or Revision Request Date: | | Page ____ of ____ | |
| Sources and Uses: | | | | | | | |
| FUND NAME: | Federal Reimbursement-Summary | FUND CODE: | 0348 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate |
| | | | | FY 2019 Estimate | | | |
| 1. Beginning Free Fund Balance | | | | (11,622,700) | (7,657,700) | (8,888,500) | (12,478,600) |
| 2. Encumbrances as of July 1 | | | | 7,603,700 | 3,619,800 | 4,709,000 | 6,720,000 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | NA | NA |
| 3. Beginning Cash Balance | | | | (4,019,000) | (4,037,900) | (4,179,500) | (5,758,600) |
| 4. Revenues (from Form B-11) | | | | 46,626,300 | 43,406,900 | 44,456,700 | 59,000,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 7,187,500 | 7,355,000 | 8,266,100 | 8,275,000 |
| 6. Statutory Transfers in: | | Fund or Reference: | | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | | Fund or Reference: | | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 49,794,800 | 46,724,000 | 48,543,300 | 61,516,400 |
| 9. Statutory Transfers Out: | | Fund or Reference: | | 186,700 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | | Fund or Reference: | | 0 | 352,300 | 265,100 | 275,000 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 800 | 5,800 | (2,100) | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 7,314,200 | 3,423,200 | 4,259,400 | 5,400,000 |
| 13. Original Appropriation | | | | 54,839,200 | 55,341,000 | 56,686,800 | 78,866,100 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 2,300,000 | 3,500,000 | 4,400,000 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 4,201,100 | 0 | 0 | 0 |
| 16. Reversions | | | | (18,508,500) | (14,134,600) | (12,744,500) | (7,389,100) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (3,500,800) | (4,584,200) | (6,562,800) | (16,300,000) |
| 19. Current Year Cash Expenditures | | | | 39,331,000 | 40,122,200 | 41,779,500 | 55,177,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 42,831,800 | 44,706,400 | 48,342,300 | 71,477,000 |
| 20. Ending Cash Balance | | | | 2,962,100 | 2,820,500 | 2,241,400 | 1,305,600 |
| 21. Prior Year Encumbrances as of June 30 | | | | 119,000 | 124,800 | 157,200 | 1,961,200 |
| 22. Current Year Encumbrances as of June 30 | | | | 3,500,800 | 4,584,200 | 6,562,800 | 16,300,000 |
| 22a. Current Year Reappropriation | | | | NA | NA | NA | NA |
| 23. Borrowing Limit | | | | 7,000,000 | 7,000,000 | 8,000,000 | 8,000,000 |
| 24. Ending Free Fund Balance | | | | (7,657,700) | (8,888,500) | (12,478,600) | (24,955,600) |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | (7,657,700) | (8,888,500) | (12,478,600) | (24,955,600) |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 42,831,800 | 44,706,400 | 48,342,300 | 71,477,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date: _____

Page ____ of ____

Sources and Uses:

| FUND NAME: | Miscellaneous Revenue Summary | FUND CODE: | 0349 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|-------------------------------|------------|------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 300 | 41,100 | 72,900 | 72,000 | 83,500 |
| 2. Encumbrances as of July 1 | | | | 51,600 | 286,900 | 19,500 | 47,300 | 37,300 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | NA | NA | NA |
| 3. Beginning Cash Balance | | | | 51,900 | 328,000 | 92,400 | 119,300 | 120,800 |
| 4. Revenues (from Form B-11) | | | | 1,597,900 | 1,250,000 | 1,558,900 | 1,540,000 | 1,540,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 6. Statutory Transfers in: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 7. Operating Transfers in: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 8. Total Available for Year | | | | 1,649,800 | 1,578,000 | 1,651,300 | 1,659,300 | 1,660,800 |
| 9. Statutory Transfers Out: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 10. Operating Transfers Out: | | | | 0 | 0 | 0 | 0 | 0 |
| Fund or Reference: | | | | | | | | |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | (3,200) | 3,300 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 49,600 | 276,400 | 19,100 | 40,000 | 35,000 |
| 13. Original Appropriation | | | | 1,931,300 | 1,969,100 | 2,053,600 | 2,073,500 | 2,079,500 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 237,000 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | (609,200) | (737,200) | (496,700) | (545,000) | (545,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (286,900) | (19,500) | (47,300) | (30,000) | (30,000) |
| 19. Current Year Cash Expenditures | | | | 1,272,200 | 1,212,400 | 1,509,600 | 1,498,500 | 1,504,500 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 1,559,100 | 1,231,900 | 1,556,900 | 1,528,500 | 1,534,500 |
| 20. Ending Cash Balance | | | | 328,000 | 92,400 | 119,300 | 120,800 | 121,300 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 286,900 | 19,500 | 47,300 | 30,000 | 30,000 |
| 22a. Current Year Reappropriation | | | | NA | NA | NA | NA | NA |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 41,100 | 72,900 | 72,000 | 90,800 | 91,300 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 41,100 | 72,900 | 72,000 | 90,800 | 91,300 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 1,559,100 | 1,231,900 | 1,556,900 | 1,528,500 | 1,534,500 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

| | | | | | | | | |
|---|--|--------------------|----------------|-----------------------|-----------------------|----------------------------------|-------------------------|-------------------------|
| FORM B12: ANALYSIS OF FUND BALANCES | | | | | | Request for Fiscal Year : | | 2019 |
| Agency/Department: <u>MILITARY DIVISION</u> | | | | | | Agency Number: | | 190 |
| Original Request Date: <u>September 1, 2017</u> or Revision Request Date: _____ | | | | | | Page _____ of _____ | | |
| <p><u>Sources and Uses:</u> The funds deposited into this miscellaneous revenue account reflect subgrant fees collected for the administration of the Statewide Interoperability Executive Council (SIEC). The purpose of the SIEC is to provide a policy level direction and to promote efficient and effective use of resources for matters related to public safety wireless radio interoperability.</p> | | | | | | | | |
| FUND NAME: | Miscellaneous Revenue SIEC Subgrant | FUND CODE: | 0349 32 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
| 1. Beginning Free Fund Balance | | | | 0 | 0 | 0 | 44,600 | 44,600 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | NA | 0 | 0 |
| 3. Beginning Cash Balance | | | | 0 | 0 | 0 | 44,600 | 44,600 |
| 4. Revenues (from Form B-11) | | | | 0 | 0 | 44,600 | 0 | 0 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 0 | 0 | 44,600 | 44,600 | 44,600 |
| 9. Statutory Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | | Fund or Reference: | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | 0 | 0 | 0 | 0 | 0 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 0 | 0 | 0 | 0 | 0 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 0 | 0 | 0 | 0 | 0 |
| 20. Ending Cash Balance | | | | 0 | 0 | 44,600 | 44,600 | 44,600 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | NA | NA | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 0 | 0 | 44,600 | 44,600 | 44,600 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 0 | 0 | 44,600 | 44,600 | 44,600 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 0 | 0 | 0 | 0 | 0 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |
| <p><u>*Note:</u> Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.</p> | | | | | | | | |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date:

Page ____ of ____

Sources and Uses: Funds that are deposited into this miscellaneous revenue account are from the collection of fees for the rental and use of the Military Division's readiness centers located throughout Idaho. The funds are available to the readiness centers for items not allowable within the Cooperative Agreement, as long as the proper chain of command has approved the purchases.

| FUND NAME: | Miscellaneous Revenue Armory Revenue | FUND CODE: | 0349 82 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---|-------------------|----------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| 1. Beginning Free Fund Balance | | | | 38,800 | 66,500 | 62,400 | 70,600 | 64,700 |
| 2. Encumbrances as of July 1 | | | | 0 | 236,900 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 38,800 | 303,400 | 62,400 | 70,600 | 64,700 |
| 4. Revenues (from Form B-11) | | | | 292,200 | 67,400 | 29,800 | 35,000 | 35,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 331,000 | 370,800 | 92,200 | 105,600 | 99,700 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 227,700 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 115,900 | 115,900 | 115,900 | 115,900 | 115,900 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 237,000 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | (88,400) | (35,200) | (94,300) | (75,000) | (75,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (236,900) | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 27,600 | 80,700 | 21,600 | 40,900 | 40,900 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 264,500 | 80,700 | 21,600 | 40,900 | 40,900 |
| 20. Ending Cash Balance | | | | 303,400 | 62,400 | 70,600 | 64,700 | 58,800 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 236,900 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 66,500 | 62,400 | 70,600 | 64,700 | 58,800 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 66,500 | 62,400 | 70,600 | 64,700 | 58,800 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 264,500 | 80,700 | 21,600 | 40,900 | 40,900 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date:

Page ____ of ____

Sources and Uses: Funds deposited into this miscellaneous revenue account are from private donations and from Average Daily Attendance funds. The funds are used specifically for the operations of the Idaho Youth Challenge Program.

| FUND NAME: | Miscellaneous Revenue - Youth Challenge | FUND CODE: | 0349 83 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|--|-------------------|----------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| 1. Beginning Free Fund Balance | | | | (38,500) | (25,400) | 10,500 | (43,200) | (25,800) |
| 2. Encumbrances as of July 1 | | | | 51,600 | 50,000 | 19,500 | 47,300 | 37,300 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 13,100 | 24,600 | 30,000 | 4,100 | 11,500 |
| 4. Revenues (from Form B-11) | | | | 1,299,700 | 1,167,900 | 1,479,700 | 1,500,000 | 1,500,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 1,312,800 | 1,192,500 | 1,509,700 | 1,504,100 | 1,511,500 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | (3,200) | 3,300 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 49,600 | 48,700 | 19,100 | 40,000 | 35,000 |
| 13. Original Appropriation | | | | 1,815,400 | 1,853,200 | 1,937,700 | 1,957,600 | 1,963,600 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | (526,800) | (716,700) | (407,200) | (475,000) | (475,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (50,000) | (19,500) | (47,300) | (30,000) | (30,000) |
| 19. Current Year Cash Expenditures | | | | 1,238,600 | 1,117,000 | 1,483,200 | 1,452,600 | 1,458,600 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 1,288,600 | 1,136,500 | 1,530,500 | 1,482,600 | 1,488,600 |
| 20. Ending Cash Balance | | | | 24,600 | 30,000 | 4,100 | 11,500 | 17,900 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 7,300 | 2,300 |
| 22. Current Year Encumbrances as of June 30 | | | | 50,000 | 19,500 | 47,300 | 30,000 | 30,000 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | (25,400) | 10,500 | (43,200) | (25,800) | (14,400) |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | (25,400) | 10,500 | (43,200) | (25,800) | (14,400) |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 1,288,600 | 1,136,500 | 1,530,500 | 1,482,600 | 1,488,600 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: MILITARY DIVISION

Agency Number: 190

Original Request Date: September 1, 2017 or Revision Request Date:

Page ____ of ____

Sources and Uses: Funds collected from the perpetrators of a hazardous materials incident, prior to the issuance of a deficiency warrant, are deposited into this miscellaneous revenue account. The responders for the hazardous materials incident are reimbursed for their costs from this fund.

| FUND NAME: | Miscellaneous Revenue HazMat Cost Recovery | FUND CODE: | 0349 85 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|--|---|------------|---------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 0 | 0 | 0 | 0 | 0 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | NA | NA | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 0 | 0 | 0 | 0 | 0 |
| 4. Revenues (from Form B-11) | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 20. Ending Cash Balance | | | | 0 | 0 | 0 | 0 | 0 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | NA | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 0 | 0 | 0 | 0 | 0 |
| 24a. Investments Direct by Agency (GL 1203) | | | | | | | | |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 0 | 0 | 0 | 0 | 0 |
| 25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 6,000 | 14,700 | 4,800 | 5,000 | 5,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

Military Division

FY 2018 JFAC Action

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|------------------|------------------|-------------------|-------------------|
| FY 2017 Original Appropriation | 319.80 | 6,661,500 | 6,337,400 | 56,686,800 | 69,685,700 |
| Supplementals | | | | | |
| 1. Military Construction Projects | 0.00 | 0 | 0 | 4,400,000 | 4,400,000 |
| 2. Disaster Relief Funds | 0.00 | 52,000,000 | 0 | 0 | 52,000,000 |
| HAZMAT Deficiency Warrants | 0.00 | 38,400 | 0 | 0 | 38,400 |
| Cash Transfers & Adjustments | 0.00 | (52,038,400) | 0 | 0 | (52,038,400) |
| FY 2017 Total Appropriation | 319.80 | 6,661,500 | 6,337,400 | 61,086,800 | 74,085,700 |
| Noncognizable Funds and Transfers | (1.00) | 0 | 0 | 0 | 0 |
| FY 2017 Estimated Expenditures | 318.80 | 6,661,500 | 6,337,400 | 61,086,800 | 74,085,700 |
| Removal of Onetime Expenditures | 0.00 | (449,300) | (695,100) | (4,981,000) | (6,125,400) |
| FY 2018 Base | 318.80 | 6,212,200 | 5,642,300 | 56,105,800 | 67,960,300 |
| Benefit Costs | 0.00 | 47,800 | 41,900 | 222,100 | 311,800 |
| Inflationary Adjustments | 0.00 | 200 | 2,400 | 0 | 2,600 |
| Replacement Items | 0.00 | 204,700 | 543,300 | 0 | 748,000 |
| Statewide Cost Allocation | 0.00 | 10,000 | (1,900) | 1,700 | 9,800 |
| Military Compensation | 0.00 | 0 | 0 | 0 | 0 |
| Change in Employee Compensation | 0.00 | 114,300 | 104,400 | 492,900 | 711,600 |
| FY 2018 Program Maintenance | 318.80 | 6,589,200 | 6,332,400 | 56,822,500 | 69,744,100 |
| Line Items | | | | | |
| 1. Tuition Assistance Program | 0.00 | 50,000 | 0 | 0 | 50,000 |
| 2. Youth Challenge Program Support Staf | 0.00 | 0 | 0 | 0 | 0 |
| 3. Gowen Field Security Police | 0.00 | 63,800 | 0 | 0 | 63,800 |
| 4. Smartnet Warranty Services | 0.00 | 90,000 | 0 | 0 | 90,000 |
| 5. Emergency Alert System Funding | 0.00 | 0 | 0 | 0 | 0 |
| 6. Public Alert & Warning Software | 0.00 | 0 | 0 | 0 | 0 |
| 7. Program Assistant FTP | 0.00 | 0 | 0 | 0 | 0 |
| 8. Statewide Interoperability Coordinator | 0.00 | 0 | 0 | 0 | 0 |
| 9. FTP for Contracts Manager | 1.00 | 43,600 | 0 | 43,600 | 87,200 |
| 10. Data Storage Drives | 0.00 | 12,000 | 0 | 0 | 12,000 |
| 11. Network Site Monitors | 0.00 | 0 | 32,000 | 0 | 32,000 |
| 12. Microwave GPS Calibration Units | 0.00 | 0 | 12,000 | 0 | 12,000 |
| 13. Orchard Combat Training Center | 0.00 | 0 | 0 | 22,000,000 | 22,000,000 |
| 14. Object Transfer Operating to T&B | 0.00 | 0 | 0 | 0 | 0 |
| 15. Transfer to Align Fed Funds | 0.00 | 0 | 0 | 0 | 0 |
| 16. Native American Outreach | 0.00 | 0 | 0 | 0 | 0 |
| 17. ESGR Support | 0.00 | 0 | 0 | 0 | 0 |
| 18. Civil Support Team Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 20. OCTC Safety and Maint FTP | 4.00 | 0 | 0 | 0 | 0 |
| Cybersecurity Insurance | 0.00 | 100 | 0 | 0 | 100 |
| FY 2018 Total | 323.80 | 6,848,700 | 6,376,400 | 78,866,100 | 92,091,200 |
| Chg from FY 2017 Orig Approp. | 4.00 | 187,200 | 39,000 | 22,179,300 | 22,405,500 |
| % Chg from FY 2017 Orig Approp. | 1.3% | 2.8% | 0.6% | 39.1% | 32.2% |

Military Division

Analyst: Otto

Historical Summary

| OPERATING BUDGET | FY 2017 Total App | FY 2017 Actual | FY 2018 Approp | FY 2019 Request | FY 2019 Gov Rec |
|---------------------------------|----------------------|-------------------|-------------------|--------------------|--------------------|
| BY PROGRAM | | | | | |
| Military Management | 7,275,900 | 6,571,700 | 7,433,300 | 8,292,500 | 7,310,000 |
| Federal/State Agreements | 41,521,800 | 42,691,200 | 65,123,300 | 78,935,000 | 79,317,400 |
| Office of Emergency Management | 25,288,000 | 10,977,100 | 19,534,600 | 19,801,200 | 19,639,900 |
| Total: | 74,085,700 | 60,240,000 | 92,091,200 | 107,028,700 | 106,267,300 |
| BY FUND CATEGORY | | | | | |
| General | 6,661,500 | 6,671,700 | 6,848,700 | 8,209,700 | 6,971,400 |
| Dedicated | 6,337,400 | 5,226,000 | 6,376,400 | 6,219,500 | 6,257,400 |
| Federal | 61,086,800 | 48,342,300 | 78,866,100 | 92,599,500 | 93,038,500 |
| Total: | 74,085,700 | 60,240,000 | 92,091,200 | 107,028,700 | 106,267,300 |
| Percent Change: | | (18.7%) | 52.9% | 16.2% | 15.4% |
| BY OBJECT OF EXPENDITURE | | | | | |
| Personnel Costs | 30,217,600 | 25,571,800 | 30,561,000 | 35,394,700 | 35,644,600 |
| Operating Expenditures | 27,801,800 | 26,830,300 | 27,229,000 | 27,454,600 | 27,404,800 |
| Capital Outlay | 828,400 | 1,431,700 | 22,775,600 | 31,722,300 | 31,692,300 |
| Trustee/Benefit | 15,237,900 | 6,406,200 | 11,525,600 | 12,457,100 | 11,525,600 |
| Total: | 74,085,700 | 60,240,000 | 92,091,200 | 107,028,700 | 106,267,300 |
| Full-Time Positions (FTP) | 319.80 | 319.80 | 323.80 | 388.80 | 391.80 |

Division Description

The Military Division is headed by the Adjutant General, who is appointed by and reports to the Governor. The division serves as the state's National Guard, the Idaho Office of Emergency Management, Public Safety Communications, and the Public Safety Communications Commission. Military Division's programs are as follows:

MILITARY MANAGEMENT: The purpose of the Military Management Program is to provide effective and responsive overall management and support to the Idaho National Guard, Idaho Office of Emergency Management, Public Safety Communications, and Idaho Emergency Communications programs to ensure mission capability and to meet the goals of the state and federal governments. Under the Military Management program is the Public Safety Communications group. The mission of Public Safety Communications (PSC) is to provide interoperable communications capabilities between systems and jurisdictions throughout the state. PSC manages provider services and maintains the state's microwave system. PSC is also mandated to oversee and coordinate procurement of standardized communication equipment by all state agencies, and must maintain and inventory all communication equipment.

FEDERAL/STATE COOPERATIVE AGREEMENTS: The purpose of the Federal/State Cooperative Agreements Program is to operate and maintain the Gowen Field training complexes, desert training range facilities, 25 readiness centers, and nine maintenance shops located throughout the state.

IDAHO OFFICE OF EMERGENCY MANAGEMENT: Through statewide planning, the Idaho Office of Emergency Management (IOEM), formerly known as the Idaho Bureau of Homeland Security, helps to mitigate, prepare, respond, and recover from the effects of all hazards. The office creates and orchestrates with county and local jurisdictions training in disaster response and recovery. A master plan for procurement and placement of appropriate response and recovery equipment with county and local first responders has been implemented and is funded by federal funds granted for this purpose. Under the Office of Emergency Management is the Public Safety Communications Commission. The Public Safety Communications Commission was established to assist emergency communications and response professionals in the establishment, management, operations, and accountability of consolidated emergency communications systems.

Military Division

Analyst: Otto

Comparative Summary

| Decision Unit | Agency Request | | | Governor's Rec | | |
|---------------------------------------|----------------|------------------|--------------------|----------------|------------------|--------------------|
| | FTP | General | Total | FTP | General | Total |
| FY 2018 Original Appropriation | 323.80 | 6,848,700 | 92,091,200 | 323.80 | 6,848,700 | 92,091,200 |
| 1. Solar Eclipse | 0.00 | 5,900 | 5,900 | 0.00 | 0 | 0 |
| 2. Land Lease | 0.00 | 52,000 | 52,000 | 0.00 | 52,000 | 52,000 |
| FY 2018 Total Appropriation | 323.80 | 6,906,600 | 92,149,100 | 323.80 | 6,900,700 | 92,143,200 |
| Noncognizable Funds and Transfers | 13.00 | 0 | 10,000,000 | 13.00 | 0 | 10,000,000 |
| FY 2018 Estimated Expenditures | 336.80 | 6,906,600 | 102,149,100 | 336.80 | 6,900,700 | 102,143,200 |
| Removal of Onetime Expenditures | 0.00 | (274,600) | (32,861,900) | 0.00 | (268,700) | (32,856,000) |
| FY 2019 Base | 336.80 | 6,632,000 | 69,287,200 | 336.80 | 6,632,000 | 69,287,200 |
| Benefit Costs | 0.00 | (64,200) | (467,000) | 0.00 | (61,900) | (430,700) |
| Inflationary Adjustments | 0.00 | 200 | 2,700 | 0.00 | 200 | 2,700 |
| Replacement Items | 0.00 | 316,600 | 695,800 | 0.00 | 286,600 | 665,800 |
| Statewide Cost Allocation | 0.00 | (6,300) | (4,900) | 0.00 | (6,300) | 0 |
| Change in Employee Compensation | 0.00 | 40,700 | 257,000 | 0.00 | 120,800 | 717,300 |
| Military Compensation | 0.00 | 64,000 | 313,800 | 0.00 | 0 | 0 |
| FY 2019 Program Maintenance | 336.80 | 6,983,000 | 70,084,600 | 336.80 | 6,971,400 | 70,242,300 |
| 1. Retention Bonus | 0.00 | 931,500 | 931,500 | 0.00 | 0 | 0 |
| 2. Program Assistant - FTP | 1.00 | 56,800 | 56,800 | 0.00 | 0 | 0 |
| 3. Mitigation Planner - FTP | 1.00 | 79,500 | 79,500 | 0.00 | 0 | 0 |
| 5. Youth Challenge Staff | 0.00 | 98,500 | 98,500 | 0.00 | 0 | 0 |
| 6. ISAWS Contract | 0.00 | 19,000 | 19,000 | 0.00 | 0 | 0 |
| 7. SWIC Position | 1.00 | 41,400 | 86,200 | 0.00 | 0 | 0 |
| 8. Emergency Data Routers | 0.00 | 0 | 28,000 | 0.00 | 0 | 28,000 |
| 9. Family Support Positions - 13 FTP | 13.00 | 0 | 978,100 | 13.00 | 0 | 979,700 |
| 10. Idaho STARBASE Program | 0.00 | 0 | 273,200 | 0.00 | 0 | 273,400 |
| 11. Training Facility OCTC | 0.00 | 0 | 31,000,000 | 0.00 | 0 | 31,000,000 |
| 12. CFMO Positions- 6 FTP | 6.00 | 0 | 765,900 | 6.00 | 0 | 767,500 |
| 13. Environmental Positions - 3 FTP | 3.00 | 0 | 245,300 | 3.00 | 0 | 245,600 |
| 14. ITAM Positions - 3 FTP | 3.00 | 0 | 221,000 | 3.00 | 0 | 221,400 |
| 15. RTLP Positions - 23 FTP | 23.00 | 0 | 2,087,900 | 23.00 | 0 | 2,093,600 |
| 16. Telecommunications Specialist | 1.00 | 0 | 73,200 | 1.00 | 0 | 73,400 |
| 17. Security Patrol Specialists | 0.00 | 0 | 0 | 6.00 | 0 | 342,400 |
| FY 2019 Total | 388.80 | 8,209,700 | 107,028,700 | 391.80 | 6,971,400 | 106,267,300 |
| Change from Original Appropriation | 65.00 | 1,361,000 | 14,937,500 | 68.00 | 122,700 | 14,176,100 |
| % Change from Original Appropriation | | 19.9% | 16.2% | | 1.8% | 15.4% |

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------------------|--------|-----------|-----------|------------|------------|
| FY 2018 Original Appropriation | 323.80 | 6,848,700 | 6,376,400 | 78,866,100 | 92,091,200 |

1. Solar Eclipse

Office of Emergency Management

The agency requests a supplemental appropriation of \$5,900 from the General Fund for state active duty during the 2017 solar eclipse. The agency had 20 soldiers on state active duty; ten in Hailey, and ten in Rexburg, as these areas were identified as potential critical sites for traffic and safety control. The Office of Emergency Management provided personnel, training, supplies, and equipment out of its Emergency Management Preparedness Grant Fund to prepare for the impact of the solar eclipse, but the state active duty costs were not covered under this grant. This request is for \$4,400 in personnel costs and \$1,500 in operating expenditures for per diem.

| | | | | | |
|----------------|------|-------|---|---|-------|
| Agency Request | 0.00 | 5,900 | 0 | 0 | 5,900 |
|----------------|------|-------|---|---|-------|

Not recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

2. Land Lease

Federal/State Agreements

The division requests \$52,000 in operating expenditures from the General Fund to secure three land leases that will be used for training, parking vehicles, and the development of the Orchard Combat Training Center (OCTC). This is a onetime request to secure the land until federal funds are approved. These leases consist of \$14,000 for 40 acres south of Gowen Road that will be used for an expansion of Gowen Field, \$28,000 for 80 acres of land south of Gowen Field on the east side of Pleasant Valley, and \$10,000 for 274 acres of land east and west of the OCTC that will be used for expansion of the OCTC training and operations. The construction and facility maintenance office is in the process of preparing Real Estate Action Plans (REAP) for all three leases and, once approved, the agency expects that federal funds will pay for the leases. This request will cover a one year lease for all three properties. If federal funds are not approved, the agency may request ongoing funding from the General Fund.

| | | | | | |
|----------------|------|--------|---|---|--------|
| Agency Request | 0.00 | 52,000 | 0 | 0 | 52,000 |
|----------------|------|--------|---|---|--------|

| | | | | | |
|---------------------------|------|--------|---|---|--------|
| Governor's Recommendation | 0.00 | 52,000 | 0 | 0 | 52,000 |
|---------------------------|------|--------|---|---|--------|

FY 2018 Total Appropriation

| | | | | | |
|----------------|--------|-----------|-----------|------------|------------|
| Agency Request | 323.80 | 6,906,600 | 6,376,400 | 78,866,100 | 92,149,100 |
|----------------|--------|-----------|-----------|------------|------------|

| | | | | | |
|---------------------------|--------|-----------|-----------|------------|------------|
| Governor's Recommendation | 323.80 | 6,900,700 | 6,376,400 | 78,866,100 | 92,143,200 |
|---------------------------|--------|-----------|-----------|------------|------------|

Noncognizable Funds and Transfers

The division requests the transfer of \$29,500 from Military Management to Federal State Agreements, a transfer of 0.50 FTP from the General Fund to federal funds, and a transfer of 1.50 FTP (Youth Challenge) from the Miscellaneous Revenue Fund to federal funds.

The Division of Financial Management approved 13.00 FTP and \$10,000,000 in federal funds, on October 4, 2017, due to a federal grant that was awarded for the Orchard Combat Training Center. The agency is requesting funding for the 13.00 FTP in line items 10,12, and 15.

| | | | | | |
|----------------|-------|---|---|------------|------------|
| Agency Request | 13.00 | 0 | 0 | 10,000,000 | 10,000,000 |
|----------------|-------|---|---|------------|------------|

Recommended by the Governor.

| | | | | | |
|---------------------------|-------|---|---|------------|------------|
| Governor's Recommendation | 13.00 | 0 | 0 | 10,000,000 | 10,000,000 |
|---------------------------|-------|---|---|------------|------------|

FY 2018 Estimated Expenditures

| | | | | | |
|----------------|--------|-----------|-----------|------------|-------------|
| Agency Request | 336.80 | 6,906,600 | 6,376,400 | 88,866,100 | 102,149,100 |
|----------------|--------|-----------|-----------|------------|-------------|

| | | | | | |
|---------------------------|--------|-----------|-----------|------------|-------------|
| Governor's Recommendation | 336.80 | 6,900,700 | 6,376,400 | 88,866,100 | 102,143,200 |
|---------------------------|--------|-----------|-----------|------------|-------------|

Removal of Onetime Expenditures

This decision unit removes expenditures for replacement items, lines items, noncognizable funds, and supplemental appropriations funded on a onetime basis in FY 2018.

| | | | | | |
|----------------|------|-----------|-----------|--------------|--------------|
| Agency Request | 0.00 | (274,600) | (587,300) | (32,000,000) | (32,861,900) |
|----------------|------|-----------|-----------|--------------|--------------|

The Governor's recommendation does not include the removal of onetime expenditures for the supplemental request for the solar eclipse as it was not recommended by the Governor.

| | | | | | |
|---------------------------|------|-----------|-----------|--------------|--------------|
| Governor's Recommendation | 0.00 | (268,700) | (587,300) | (32,000,000) | (32,856,000) |
|---------------------------|------|-----------|-----------|--------------|--------------|

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------|--------|-----------|-----------|------------|------------|
| FY 2019 Base | | | | | |
| Agency Request | 336.80 | 6,632,000 | 5,789,100 | 56,866,100 | 69,287,200 |
| Governor's Recommendation | 336.80 | 6,632,000 | 5,789,100 | 56,866,100 | 69,287,200 |

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

| | | | | | |
|----------------|------|----------|----------|-----------|-----------|
| Agency Request | 0.00 | (64,200) | (58,300) | (344,500) | (467,000) |
|----------------|------|----------|----------|-----------|-----------|

The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

| | | | | | |
|---------------------------|------|----------|----------|-----------|-----------|
| Governor's Recommendation | 0.00 | (61,900) | (54,400) | (314,400) | (430,700) |
|---------------------------|------|----------|----------|-----------|-----------|

Inflationary Adjustments

The division requests \$2,700 in contract inflation to account for a 3% increase for the Department of Lands lease for communication sites.

| | | | | | |
|---------------------------|------|-----|-------|---|-------|
| Agency Request | 0.00 | 200 | 2,500 | 0 | 2,700 |
| Governor's Recommendation | 0.00 | 200 | 2,500 | 0 | 2,700 |

Replacement Items

The Military Management Program requests \$644,000 for the replacement of servers and network equipment, computers and laptops, audio visual equipment, network copier, computer equipment and software, routers and microwave equipment, snowmobiles, and three trucks.

The Office of Emergency Management requests \$51,800 for the replacement of two front wheel drive compact SUVs.

| | | | | | |
|----------------|------|---------|---------|---|---------|
| Agency Request | 0.00 | 316,600 | 379,200 | 0 | 695,800 |
|----------------|------|---------|---------|---|---------|

The Governor does not recommend \$30,000 for auditorium AV equipment.

| | | | | | |
|---------------------------|------|---------|---------|---|---------|
| Governor's Recommendation | 0.00 | 286,600 | 379,200 | 0 | 665,800 |
|---------------------------|------|---------|---------|---|---------|

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management fees will decrease by \$12,400, State Controller fees will increase by \$7,400, and Attorney General fees will increase by \$100 for a net decrease of \$4,900.

| | | | | | |
|----------------|------|---------|-----|-----|---------|
| Agency Request | 0.00 | (6,300) | 500 | 900 | (4,900) |
|----------------|------|---------|-----|-----|---------|

The Governor's recommendation also includes fees for Legislative Audits, which will increase by \$4,900.

| | | | | | |
|---------------------------|------|---------|-------|-----|---|
| Governor's Recommendation | 0.00 | (6,300) | 5,400 | 900 | 0 |
|---------------------------|------|---------|-------|-----|---|

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

| | | | | | |
|----------------|------|--------|--------|---------|---------|
| Agency Request | 0.00 | 40,700 | 36,100 | 180,200 | 257,000 |
|----------------|------|--------|--------|---------|---------|

The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

| | | | | | |
|---------------------------|------|---------|---------|---------|---------|
| Governor's Recommendation | 0.00 | 120,800 | 107,600 | 488,900 | 717,300 |
|---------------------------|------|---------|---------|---------|---------|

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|-------------------------|-----|---------|-----------|---------|-------|
|-------------------------|-----|---------|-----------|---------|-------|

Military Compensation

The Military Division is requesting step increases for military compensation. The step increases are 1.5 years behind schedule.

Military Management requests \$53,800 to provide step increase for 21 employees: ten of which are 100% from the General Fund and 11 are fully funded by dedicated funds.

Federal/State Agreements requests \$210,300 to provide step increases for 115 employees: 19 are a mix of federal funds and General Funds, 20 are a mix of federal funds and dedicated funds, and 76 are 100% federally funded.

The Office of Emergency Management requests \$49,700 to provide step increases for 19 employees: two are 100% federally funded, three are 100% from the General Fund, and 14 are funded by both federal funds and the General Fund.

| | | | | | |
|----------------|------|--------|--------|---------|---------|
| Agency Request | 0.00 | 64,000 | 42,400 | 207,400 | 313,800 |
|----------------|------|--------|--------|---------|---------|

Not recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

FY 2019 Program Maintenance

| | | | | | |
|----------------|--------|-----------|-----------|------------|------------|
| Agency Request | 336.80 | 6,983,000 | 6,191,500 | 56,910,100 | 70,084,600 |
|----------------|--------|-----------|-----------|------------|------------|

| | | | | | |
|---------------------------|--------|-----------|-----------|------------|------------|
| Governor's Recommendation | 336.80 | 6,971,400 | 6,229,400 | 57,041,500 | 70,242,300 |
|---------------------------|--------|-----------|-----------|------------|------------|

1. Retention Bonus

Military Management

The division requests \$931,500 in ongoing trustee and benefit payments from the General Fund to provide bonuses to increase retention of enlisted soldiers for urgent units in the Army National Guard. According to the agency, reenlistment of soldiers in the urgent unit is declining. This specific area of the National Guard requires more time from the soldiers than non-urgent units. Currently, the brigade is at 92% strength but is directed by the National Guard to be at 118%. The goal is to have 72.5% of soldiers reenlist, and if this request is approved, that would allow for a bonus of approximately \$4,500 per soldier. This bonus would only be awarded to first-time enlisted soldiers who re-enlist for a minimum of six years. Currently, soldiers who reenlist are entitled to a federal bonus of \$12,000 and the agency would like to add to that to incentivize the soldiers to reenlist. If the Military Division does not improve upon its strength it is at risk of losing its brigade as it has been proposed to move the brigade to Montana.

| | | | | | |
|----------------|------|---------|---|---|---------|
| Agency Request | 0.00 | 931,500 | 0 | 0 | 931,500 |
|----------------|------|---------|---|---|---------|

Not recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

2. Program Assistant - FTP

Military Management

The division requests 1.00 FTP and \$56,800 in ongoing personnel costs for a program assistant. If approved, this position would be shared between the accounting and human resources offices. According to the agency, accounting transactions and personnel actions have continued to increase over the past few years. The program assistant will be responsible for lower level time-consuming functions, such as incoming and outgoing mail distribution, filing, photocopying, faxing, and other clerical duties.

| | | | | | |
|----------------|------|--------|---|---|--------|
| Agency Request | 1.00 | 56,800 | 0 | 0 | 56,800 |
|----------------|------|--------|---|---|--------|

Not recommended by the Governor.

| | | | | | |
|---------------------------|------|---|---|---|---|
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
|---------------------------|------|---|---|---|---|

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|------|---------|-----------|---------|--------|
| 3. Mitigation Planner - FTP | | | | | |
| Office of Emergency Management | | | | | |
| The division requests 1.00 FTP and \$79,500 in ongoing personnel costs from the General Fund for a mitigation planner to comply with the enhanced mitigation grant program. Due to the federally declared disasters in the last year and a half, the military would like to go from Hazard Mitigation Grant Program funding, which is set at 15% of the federal expenditures per disaster, to an Enhanced State Hazard Mitigation Plan, which will increase federal funding to 20% of federal expenditures per disaster. Part of being approved for the additional federal funds requires the state to commit funding to statewide mitigation and planning; the approval of this position would fulfill this requirement through the Federal Emergency Management Agency (FEMA). According to the agency, the additional 5% in federal funding would equate to several million dollars. | | | | | |
| Agency Request | 1.00 | 79,500 | 0 | 0 | 79,500 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 5. Youth ChalleNGe Staff | | | | | |
| Federal/State Agreements | | | | | |
| The division requests \$98,500 ongoing from the General Fund for ten National Guard members to assist the Youth ChalleNGe staff for the first two weeks, during the acclimation phase. The agency states that the cadets tend to respect the men and women in uniform and are less likely to run away. Two Youth ChalleNGe classes are completed per year, and this request would cover the first two weeks in both classes. The agency has been able to have National Guard members assist for the last seven classes using federal funds, but they are no longer assured they will receive those funds. | | | | | |
| Agency Request | 0.00 | 98,500 | 0 | 0 | 98,500 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 6. ISAWS Contract | | | | | |
| Office of Emergency Management | | | | | |
| The division requests \$19,000 in ongoing operating expenditures from the General Fund to cover an increase in the Idaho State Alert and Warning System (ISAWS) annual contract. This increase is due to enhancements in the program to allow for multi-lingual translations and mobile applications. ISAWS is the software used in Idaho to access the Integrated Public Alert and Warning System (IPAWS). IPAWS is an internet based capability that federal, state, territorial, tribal, and local authorities can use to issue critical public alerts and warnings. The Office of Emergency Management has been using federal funds to pay for the contract, but demand for these funds has increased beyond current grant capacity. | | | | | |
| Agency Request | 0.00 | 19,000 | 0 | 0 | 19,000 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 7. SWIC Position | | | | | |
| Office of Emergency Management | | | | | |
| The division requests 0.48 FTP and \$41,400 from the General Fund, and 0.52 FTP and \$44,800 in federal funds for a total of 1.00 FTP and \$86,200 ongoing. This request would fund a new position for a statewide interoperability coordinator (SWIC) and would be split 48% from the General Fund and 52% from federal funds. This coordinator will act as a central outreach point and liaison between the Idaho Public Safety Communications Commission, federal, local, tribal, county, and state entities for public safety communications. | | | | | |
| Agency Request | 1.00 | 41,400 | 0 | 44,800 | 86,200 |
| <i>Not recommended by the Governor.</i> | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |
| 8. Emergency Data Routers | | | | | |
| Military Management | | | | | |
| The division requests \$28,000 in onetime capital outlay from the Administration and Accounting Fund to purchase eight new emergency data network routers at \$3,500 each. Public Safety Communications currently has 23 emergency data network routers. If approved, the agency plans to strategically place these routers in the microwave path to provide data connection to state of Idaho agencies. | | | | | |
| Agency Request | 0.00 | 0 | 28,000 | 0 | 28,000 |
| Governor's Recommendation | 0.00 | 0 | 28,000 | 0 | 28,000 |

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|-------|---------|-----------|--------------------------|------------|
| 9. Family Support Positions - 13 FTP | | | | Federal/State Agreements | |
| The division requests 13.00 FTP and \$978,100 in ongoing personnel costs from federal funds. The 13 positions include one family assistance center coordinator, eight family assistance center specialists, one lead child and youth coordinator, one child and youth coordinator, and two family readiness support assistants. The specialist positions would be located at various armories throughout the state to provide community outreach for service members. Currently, there is a federal program that has had complaints and has long lag times. The division would like to fund this through the Family Support Cooperative Agreement to better assist the service members and their families. | | | | | |
| Agency Request | 13.00 | 0 | 0 | 978,100 | 978,100 |
| Recommended by the Governor with changes for benefits and compensation. | | | | | |
| Governor's Recommendation | 13.00 | 0 | 0 | 979,700 | 979,700 |
| 10. Idaho STARBASE Program | | | | Federal/State Agreements | |
| The division requests \$273,200 in ongoing federal funds for a STARBASE program. STARBASE is a five-day, 25 hour, Science, Technology, Engineering, Mathematics (STEM) program for fifth graders. The agency is requesting \$73,200 in personnel costs and \$200,000 in operating expenditures. Operating expenditures include contracting two teachers, funding supplies, and equipment. The goal of STARBASE is to motivate students to explore STEM as they continue their education. The program is meant to engage the students with "hands on, mind-on" activities. STARBASE academies work with the school districts to support their standards and learning objectives. According to the agency, if federal funding for the program is not available it will be discontinued. | | | | | |
| The division, through the noncognizable process, was approved 1.00 FTP on an ongoing basis for the STARBASE program; this request would fund that position. | | | | | |
| Agency Request | 0.00 | 0 | 0 | 273,200 | 273,200 |
| Recommended by the Governor with changes for benefits and compensation. | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 273,400 | 273,400 |
| 11. Training Facility OCTC | | | | Federal/State Agreements | |
| The division requests \$31,000,000 in onetime capital outlay from federal funds for construction projects. Of this request, \$22,000,000 would fund the training facility at the Orchard Combat Training Center (OCTC), and \$9,000,000 would fund the barracks at Gowen Field. The \$22,000,000 was requested and approved for FY 2018 but construction will not begin until FY 2019. Furthermore, the agency has spent the \$22,000,000 appropriated for FY 2018 on other projects. The appropriation for OCTC would be used for the building of a two-lane, 10,762 square foot, digital air/ground integration range that supports the training and testing requirements of the Army National Guard. The project includes a range control tower, latrines, and mess facility. This construction could lead to surrounding states conducting their training at this facility. The Gowen Field construction project would be used for a 24,000 square foot, two story, barracks to house transient active duty, and national guard units that will be training at Gowen Field and the OCTC; the current barracks were built during WWII. | | | | | |
| The agency intends to request carryover from FY 2019 to FY 2020 in its FY 2020 budget request, as the construction may not be completed in FY 2019. | | | | | |
| Agency Request | 0.00 | 0 | 0 | 31,000,000 | 31,000,000 |
| In addition to the recommended line item, the Governor recommends that the agency request reappropriation for FY 2020. | | | | | |
| Governor's Recommendation | 0.00 | 0 | 0 | 31,000,000 | 31,000,000 |

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|--|------|---------|-----------|--------------------------|---------|
| 12. CFMO Positions- 6 FTP | | | | Federal/State Agreements | |
| The division requests 6.00 FTP and \$765,900 in ongoing personnel costs from federal funds. This request funds ten positions in the Construction and Facility Maintenance Office (CFMO). These positions include one master planner, one maintenance supervisor, one data information manager, three project managers, one locksmith, one equipment repair specialist, one facility maintenance technician, and one plumber. According to the agency, these positions will meet the demand and services that come with properly maintaining the growing number of facilities for which the CFMO is responsible. These positions will be housed at Gowen Field and support the Orchard Combat Training Center (OCTC). | | | | | |
| The division, through the noncognizable process, was approved 4.00 FTP on an ongoing basis for the CFMO area; this request would fund those positions. | | | | | |
| Agency Request | 6.00 | 0 | 0 | 765,900 | 765,900 |
| Recommended by the Governor with changes for benefits and compensation. | | | | | |
| Governor's Recommendation | 6.00 | 0 | 0 | 767,500 | 767,500 |
| 13. Environmental Positions - 3 FTP | | | | Federal/State Agreements | |
| The division requests 3.00 FTP and \$245,300 in ongoing personnel costs from federal funds for a geographical information system (GIS) mapping specialist, a national Environmental policy act (NEPA) and environmental planning specialist, and a cultural resource specialist and archeologist. These positions would be part of the Environmental Management Office (EMO), and the positions will be paid through the Army Environmental Cooperative agreement. According to the agency, both the GIS mapping and the NEPA areas are experiencing issues with the existing workload. | | | | | |
| In the GIS mapping area, the agency reported that in 2016 there were 500 mapping requests in addition to required database maintenance, IT functions, along with other functions that needed to be completed. Of the 500 mapping requests, over half were not completed in the requested timeframe or were completed by other programs that had to absorb that time. | | | | | |
| In the NEPA area, which helps with environmental planning, public outreach, and scoping, current workload far exceeds the available personnel. In 2016 the EMO reviewed 230 projects and the numbers of projects are expected to increase. With the Orchard Combat Training Center (OCTC) growing it is expected that the sites monitored will double within the next five years, from 40 to 80 sites. | | | | | |
| Agency Request | 3.00 | 0 | 0 | 245,300 | 245,300 |
| Recommended by the Governor with changes for benefits and compensation. | | | | | |
| Governor's Recommendation | 3.00 | 0 | 0 | 245,600 | 245,600 |
| 14. ITAM Positions - 3 FTP | | | | Federal/State Agreements | |
| The division requests 3.00 FTP and \$221,000 in ongoing personnel costs from federal funds for the Integrated Training Area Management (ITAM) section of the Military Division. The positions include a geographic information system (GIS) specialist, and two land rehabilitation and maintenance (LRAM) specialists. According to the agency, there is a surge in the amount of training units and personnel using the Orchard Combat Training Center (OCTC), as well as a 31,000 acre expansion to the training area. | | | | | |
| The ITAM program currently has a temporary employee performing the task of GIS specialist but that employee is expected to fully retire. With the continued growth, the agency believes that a full-time position is needed in this area. ITAM currently has an LRAM coordinator who is responsible for all maneuver land and trail maintenance, and rehabilitations. Maintenance of the additional 31,000 acres will be filled by these two specialists. These positions will be paid through the Range Training Land Program Cooperative Agreement. | | | | | |
| Agency Request | 3.00 | 0 | 0 | 221,000 | 221,000 |
| Recommended by the Governor with changes for benefits and compensation. | | | | | |
| Governor's Recommendation | 3.00 | 0 | 0 | 221,400 | 221,400 |

Military Division

Analyst: Otto

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|-------------------------|-----|---------|-----------|---------|-------|
|-------------------------|-----|---------|-----------|---------|-------|

15. RTLP Positions - 23 FTP

Federal/State Agreements

The division requests 23.00 FTP and \$2,087,900 in ongoing personnel costs from federal funds. This request would fund 31 positions. The 31.00 FTP include the addition of 23 range maintenance workers and eight range operations and safety technicians at the Orchard Combat Training Center (OCTC), which were approved through the noncognizable process for FY 2018. According to the agency, these additional positions are needed because of the increased mission requirements from the National Guard Bureau (NGB). The OCTC was selected as a maneuver center of excellence and it will conduct available year sustainment training for all five National Guard Armored Brigade Combat Teams. This increase will double the supported training days annually. These positions will be 100% federally funded through the Range Training Land Program (RTLP) Cooperative Agreement.

The range maintenance workers will be responsible for performing range maintenance duties of military gunnery ranges, supporting maintenance of target lifters, inspecting and testing sensor devices, troubleshooting and field testing target mechanisms, and hitting sensor devices, among other tasks.

The range operations and safety technicians will be responsible for maintaining constant awareness of all OCTC ranges, training areas, and restricted airspace, as well as using the range facility management support systems, and performing range safety and operations duties.

The division, through the noncognizable process, was approved 8.00 FTP on an ongoing basis for the RTLP program; this request would fund those positions.

| | | | | | |
|----------------|-------|---|---|-----------|-----------|
| Agency Request | 23.00 | 0 | 0 | 2,087,900 | 2,087,900 |
|----------------|-------|---|---|-----------|-----------|

Recommended by the Governor with changes for benefits and compensation.

| | | | | | |
|---------------------------|-------|---|---|-----------|-----------|
| Governor's Recommendation | 23.00 | 0 | 0 | 2,093,600 | 2,093,600 |
|---------------------------|-------|---|---|-----------|-----------|

16. Telecommunications Specialist

Federal/State Agreements

The division requests 1.00 FTP and \$73,200 in ongoing personnel costs from federal funds. This request is for an Idaho Army National Guard (IDARNG) telecommunications specialist. According to the agency, the Idaho Army National Guard telecommunications equipment has become outdated and the newer equipment is complex to install, operate, and maintain. The telecommunication specialist will perform preventative maintenance, repair, and replacement of the equipment. This position will help to ensure that the equipment is fully operational and available for use. Currently, telecommunication equipment is located in 25 armories throughout Idaho, in 20 facilities at the Orchard Combat Training Center (OCTC), and in over 140 facilities at Gowen Field. It is expected that the number of facilities at OCTC will increase considerably.

| | | | | | |
|----------------|------|---|---|--------|--------|
| Agency Request | 1.00 | 0 | 0 | 73,200 | 73,200 |
|----------------|------|---|---|--------|--------|

Recommended by the Governor with changes for benefits and compensation.

| | | | | | |
|---------------------------|------|---|---|--------|--------|
| Governor's Recommendation | 1.00 | 0 | 0 | 73,400 | 73,400 |
|---------------------------|------|---|---|--------|--------|

17. Security Patrol Specialists

| | | | | | |
|----------------|------|---|---|---|---|
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
|----------------|------|---|---|---|---|

The Governor recommends 6.00 FTP and \$342,400 in federal funds for security patrol specialists at the Orchard Combat Training Center.

| | | | | | |
|---------------------------|------|---|---|---------|---------|
| Governor's Recommendation | 6.00 | 0 | 0 | 342,400 | 342,400 |
|---------------------------|------|---|---|---------|---------|

FY 2019 Total

| | | | | | |
|----------------|--------|-----------|-----------|------------|-------------|
| Agency Request | 388.80 | 8,209,700 | 6,219,500 | 92,599,500 | 107,028,700 |
|----------------|--------|-----------|-----------|------------|-------------|

| | | | | | |
|---------------------------|--------|-----------|-----------|------------|-------------|
| Governor's Recommendation | 391.80 | 6,971,400 | 6,257,400 | 93,038,500 | 106,267,300 |
|---------------------------|--------|-----------|-----------|------------|-------------|

Agency Request

| | | | | | |
|--------------------------|-------|-----------|-----------|------------|------------|
| Change from Original App | 65.00 | 1,361,000 | (156,900) | 13,733,400 | 14,937,500 |
|--------------------------|-------|-----------|-----------|------------|------------|

| | | | | | |
|----------------------------|-------|-------|--------|-------|-------|
| % Change from Original App | 20.1% | 19.9% | (2.5%) | 17.4% | 16.2% |
|----------------------------|-------|-------|--------|-------|-------|

Governor's Recommendation

| | | | | | |
|--------------------------|-------|---------|-----------|------------|------------|
| Change from Original App | 68.00 | 122,700 | (119,000) | 14,172,400 | 14,176,100 |
|--------------------------|-------|---------|-----------|------------|------------|

| | | | | | |
|----------------------------|-------|------|--------|-------|-------|
| % Change from Original App | 21.0% | 1.8% | (1.9%) | 18.0% | 15.4% |
|----------------------------|-------|------|--------|-------|-------|

Military Division,

FY 2019,

Replacement Items

| Replacement Items | Quantity in Stock | Quantity Desired | Average Cost Per Unit | Total Request | Gov Rec |
|-----------------------------|----------------------|---------------------|--------------------------|------------------|------------------|
| Auto and Light Truck | 51 | 5 | \$32,000 | \$159,800 | \$159,800 |
| Communication Equipment | 176 | 11 | \$17,900.00 | \$197,200 | \$197,200 |
| Computer Hardware | 676 | 62 | \$400.00 | \$25,000 | \$25,000 |
| Computer Software | 124 | 124 | \$100.00 | \$12,000 | \$12,000 |
| Cyber-Security Hardware | 2 | 2 | \$18,000 | \$36,000 | \$36,000 |
| Networking Hardware | 6 | 4 | \$24,500 | \$98,000 | \$98,000 |
| Office Machines | 1 | 1 | \$20,000 | \$20,000 | \$20,000 |
| Other Equipment | 62 | 5 | \$17,000 | \$85,000 | \$85,000 |
| Peripheral Equipment | 1 | 1 | \$30,000 | \$30,000 | \$0 |
| Server and Storage Software | 4 | 4 | \$1,700 | \$6,800 | \$6,800 |
| Small Motorized Equipment | 12 | 2 | \$13,000 | \$26,000 | \$26,000 |
| Grand Total | | | | \$695,800 | \$665,800 |